



THE KALCULATORS

• Tax • Accounting • Finance

ABN : 89 645 857 532

Property Address: _____

Total Rental income for year: \$ _____

Number of week property was rented: _____

EXPENSES FOR WHICH YOU CAN CLAIM AN IMMEDIATE DEDUCTION

Expenses for which you may be entitled to an immediate deduction in the income year you incur the expense include:

Advertising for tenants	Amount
Bank charges	
Body corporate fees and charges	
Cleaning	
Council rates	
Electricity and gas	
Gardening and lawn mowing	
Insurance	
– Building	
– Contents	
– Public liability	
Interest on loans	
Land tax	
Lease document expenses	
– Preparation	
– Registration	
Legal expenses (excluding acquisition costs and borrowing costs)	
Mortgage discharge expenses	
Pest control	
Property agent's fees and commission	
Repairs and maintenance	
Security patrol fees	
Servicing costs – for example, servicing a water heater	
Stationery and postage	
Telephone calls and rental	
Tax-related expenses	
– Inspection of property	
– Maintenance of property	
Water charges	

You can claim a deduction for these expenses only if you incur them and they are not paid by the tenant.

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